

CROXTETH GEMS COMMUNITY ASSOCIATION

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 3551273 (England and Wales)

REGISTERED CHARITY NUMBER: 1071179

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
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FOR THE YEAR ENDED 31 MARCH 2022

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**CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
CHARITY & COMPANY INFORMATION**

Charity Name

Croxteth Gems Community Association (Limited by Guarantee)

Registered Company Number

3551273 (England and Wales)

Registered Charity Number

1071179

Registered Office

Armill Road
Croxteth
Liverpool
L11 4JR

Business Address

Armill Road
Croxteth
Liverpool
L11 4JR

Trustees/Directors

Mr J Parry
Ms P Wiencke
Ms K Campbell
Mrs S Patterson

Company Secretary

Mrs M Ellison

Bankers

National Westminster Bank Plc.
Longmoor Lane
Liverpool
L9 0EG

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

**CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation which is a registered charity limited by guarantee was incorporated on 23 April 1998. The governing document is the company's memorandum and articles of association. Every member of the charity undertakes to contribute such amount as required (not exceeding £10) if the charity should be wound up.

Appointment of Management Committee

At the Annual General Meeting one-third of the trustees are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office, but, if there is only one trustee who is subject to retirement by rotation, he shall retire.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the project co-ordinator through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Croxteth Gems has a Management Committee who meets at least four times per year and is responsible for the strategic direction and policy of the charity. The secretary also sits on the Committee but has no voting rights.

Risk identification and management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Funding strands have become more competitive and reduced in availability. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises. Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity.

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For the year ended 31 March 2022**

These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

Public Benefit

When planning and programming activities for the local residents of Croxteth, the trustees of Croxteth Gems are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

- To promote the benefits to the inhabitants of the Croxteth Gems Community Associations area of benefit and its immediate environment without distinction of age, sex, race, political, religious or other opinions, by associating the Statutory Authorities, voluntary agencies, institutions, business and inhabitants in a common effort to advance education and provide facilities in the interest of social welfare for health, recreation and leisure time occupation with the object of improving conditions of life for the area of benefit and to promote all or any objects for the benefit of the communities which now or hereafter may be deemed by law to be charitable.
- Croxteth Gems serves the local community with an emphasis on children and young people. The main activities are: Youth Club, Junior Club, KINDA and Sensory Room.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

Croxteth Gems Community Association is a vital, frontline charity that has been serving families since 1969 and has seen the area suffer with high levels of deprivation. However, these past few months with so much pressure on families with the increase in cost of living, we are already witnessing higher levels of need & help.

Our main services include:

- Junior Club 8-12 year olds and in the last year we have had 87 registrations
- Senior Club 12 + years where we have had 120 registrations
- Play schemes 5-12 year olds there have been over 250 registrations
- Stay & Play 0-5 year olds we have had 130 registrations.

We have continued to provide support, and services for adults and older people but we are only just starting to open up more activities for this age group due to Covid.

As one of a very small number of community organisations operating in the ward, we are a vital source of support and engagement for families from the area.

How we operated in 2021-22

During the months of March & April 2021, we were following guidance from NYA in order to protect the children, young people, their families and our staff team. This meant that the majority of our work continued to be virtual, providing online support, online youth club & online junior club.

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For the year ended 31 March 2022**

On 17 May 2021 we finally re-opened for face to face work, following strict guidance, with shorter session times to allow for cleaning in-between sessions. We noticed that numbers were small but they continued to grow over the coming weeks, until we reached capacity and we were back!

Then in June we had a blow, as we had a positive covid case which at the time meant that any contacts must isolate for 10 days, this meant back to virtual sessions.

Finally in July the news that we had been waiting for that all face masks and home working was to be scrapped, we felt like we could now plan fun sessions and get the community back into the centre. The Young People from our senior club completed a First Aid course and a trip to Awesome Walls, this was funded by a local business who donated £150 for the trip.

In January 2022 a local mum approached us to set up a stay & play session every Thursday morning, with our support this has been a complete success, the sessions are thriving with over 120 registrations. We have also identified a need and are looking at expanding this service to another morning. We noticed the impact covid had socially as mums, dads, grandparents and carers were all thrilled to be able to attend and talk with other parents. We have also noticed through this group that the number of children on pathway is increased dramatically, we have also noticed a number of nonverbal children attending.

Funding

Children in Need – Ended February 2022

At the end of February 2022, we came to the end of our three-year Children in Need project. This project funded 3 part time additional needs play workers who supported children with additional needs in our Junior Club sessions. This project has been very successful and we have exceeded our outcomes. Children in Need's main grant programme is currently closed and the new strategy is launching in spring 2022.

Liverpool City Council – Youth & Play Grant

We are the lead organisation for this fund; the Croxteth Consortium is made up of 3 local organisations delivering Youth & Play opportunities to children & young people in the Croxteth ward. Croxteth Gems is the only organisation who delivers youth activities. As a consortium we meet regularly and plan yearly activities. These plans consist of Croxteth Gems being the lead and we allocate spend to each organisation running activities for children.

MNF

We work with our local councillors who allocated £5,000 to help with the delivery of the youth & play grant outcomes. Croxteth Gems and Croxteth Family Matters are 2 of the organisations within the consortium and we cater for children in 2 distinct parts of the community. Family Matters operates in the Gillmoss side of the Ward and Gems operates in the Gems Community.

Cobalt Housing

We have a strong partnership working with Cobalt Housing and this has continued, they contribute to the Youth & Play grant consortium, pay for our Fareshare membership and we also apply for community fund money to allow us to run additional activities throughout the year like Halloween, mischief night & Christmas projects.

HAF & OPAL

This holiday provision project is for school aged children from reception to year 11 (inclusive) who receive benefits-related free school meals. Croxteth Gems have been in receipt of this funding every school holiday since summer 2021 for children aged 5-12 years old, this allows us to provide free play schemes where the children receive breakfast and dinner and take part in many fun activities. There have been 121 registrations for this project children aged 5-12 years.

LCVS – Mental Health

This project is Monday – Friday alongside our Junior & Senior Club and allows children & young people to take part in sessions which include Art therapy twice per week for 36 weeks and 50 children & young people take part. Yogabears & meditation also run twice a week for 36 weeks 80 children & young people take part and play session run Monday - Friday for 36 weeks and 180 children & young people take part. The art sessions run term time only and focus on expressing emotions through different art sessions, this is both Junior Club children aged 8-12 years & Senior Club Young People aged 12+ a qualified art therapist delivers the sessions. Yoga sessions will be of particular relevance to those who have autism or ADHD, the sessions teach children the ABCs of yoga to develop the mind, body and soul, using a unique, colourful recipe of yoga postures designed to holistically support the child in their development and beyond, this again is for both Junior Club & Senior Club sessions. We run daily play opportunities for children & young people allowing them to engage with one another and form good relationships and confidence, play activities are fun so support positive mental health but also act as an incentive to participating in other activities and help to develop relationships within the setting.

Community Cashback

The Connecting Communities Project will develop a new approach to our delivery which will not just involve local people but will give them ownership and the lead of future activities, services and projects delivered.

We will develop new local adult volunteer led: activity planning groups, parent led groups, peer support groups and family networking opportunities as well as a new youth led forum. By further mobilising the wider community to take ownership of our facility and the services, activities and support that we provide, we are creating an increased network of support for local people, points of contact for support and an increased understanding of local issues around areas such as community safety. Through our engagement, we will also continue to provide diversionary activities for children and young people, but these will be decided and led upon by young people themselves. This project is due to start week beginning 13th June 2022.

FINANCIAL REVIEW

Reserves Policy

The trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be between 3 and 6 months of the resources expended. At this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. At present the free reserves do not reach this target level and the trustees are considering ways in which additional unrestricted funds can be raised.

Plans for Future Periods

We are currently working on a new Reaching Communities application, we will apply for salaries and running costs to allow us to develop our existing services. We feel that since we last applied to RC as an organisation we have developed, and the number of volunteers has increased dramatically meaning that local people are involved in the day to day running of the projects within the centre.

We are working closely with LCVS who are always signposting as and when funding opportunities arise.

We are looking at applying to the Youth Investment Fund to allow us to expand and improve our facilities, we would like to try and get some solar panels and a new boiler system to become more energy efficient.

Fundraising is ongoing as usual, but we are becoming increasingly aware of how quickly a 3-year grant comes to an end and the demand for funding is at a high. This together with increased energy costs and cost of living rises we are constantly worried what the future holds.

That being said we are positive for the next 12 months and thankful for the support from all our funders.

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board


.....

Mrs M Ellison Secretary

Date: 10/10/2022
.....

**INDEPENDENT EXAMINATION TO THE MEMBERS OF CROXTETH GEMS
COMMUNITY ASSOCIATION (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2022 set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of the company for the purpose of company law, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 13/10/22

Name: Anne Leonard BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive
Liverpool, L37 1PQ

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2022

		2022	2022	2022	2022	2021
		Unrestricted	Restricted	Designated	Total	Total
		funds	funds	Restricted	funds	funds
	Note	£	£	funds	£	£
INCOMING RESOURCES						
Incoming & endowments from:						
Donations and legacies	2	1,356	12,217	-	13,573	92,336
Charitable activities	3	40,770	80,480	-	121,250	231,125
Other charitable activities	4	2,258	-	-	2,258	11,549
Investments	5	-	-	-	-	-
Total income		44,384	92,697	-	137,081	335,010
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	6	-	-	-	-	-
Charitable activities	7	46,938	131,052	16,847	194,837	162,380
Total resources expended	8	46,938	131,052	16,847	194,837	162,380
Net income / (expenditure) for the year before transfers		(2,554)	(38,355)	(16,847)	(57,756)	172,630
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) for the year		(2,554)	(38,355)	(16,847)	(57,756)	172,630
RECONCILIATION OF FUNDS						
Total funds brought forward		171,331	61,115	450,436	682,882	510,252
TOTAL FUNDS CARRIED FORWARD		168,777	22,760	433,589	625,126	682,882

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
BALANCE SHEET
At 31 March 2022

Registration Number: 3551273

		2022	2022	2022	2022	2021
	Note	Unrestricted funds £	Restricted funds £	Designated Restricted funds £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	11	2,383	-	433,589	435,972	453,243
CURRENT ASSETS						
Debtors	12	3,846	-	-	3,846	-
Cash at bank and in hand	13	165,139	22,760	-	187,899	240,349
		<u>168,985</u>	<u>22,760</u>	<u>-</u>	<u>191,745</u>	<u>240,349</u>
CREDITORS						
Amounts falling due within one year	14	(2,591)	-	-	(2,591)	(10,710)
NET CURRENT ASSETS						
		<u>166,394</u>	<u>22,760</u>	<u>-</u>	<u>189,154</u>	<u>229,639</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>168,777</u>	<u>22,760</u>	<u>433,589</u>	<u>625,126</u>	<u>682,882</u>
FUNDS						
	15					
Unrestricted funds		168,777	-	-	168,777	171,331
Restricted funds		-	22,760	-	22,760	61,115
Designated		-	-	433,589	433,589	450,436
TOTAL FUNDS		<u>168,777</u>	<u>22,760</u>	<u>433,589</u>	<u>625,126</u>	<u>682,882</u>


For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Date 10-10-2022

Mrs S Patterson: 

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Fixed assets for use by the Charity

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold land and buildings	- 2% on cost
Long leasehold land and buildings	- Amortised over a maximum of 50 years
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 15% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1,000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	INCOMING RESOURCES	2022	2022	2022	2022	2021
		Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
2	Donations & legacies					
	Donations	1,356	-	-	1,356	32,802
	HMRC Job Retention	-	12,217	-	12,217	59,534
		<u>1,356</u>	<u>12,217</u>	<u>-</u>	<u>13,573</u>	<u>92,336</u>

3	Charitable activities	2022	2022	2022	2022	2021
		Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
	Big Lottery	-	-	-	-	25,719
	Children In Need	-	-	-	-	30,360
	Bibby	3,000	-	-	3,000	-
	Cobalt/Symphony	3,770	-	-	3,770	21,800
	HAF	-	36,420	-	36,420	-
	Liverpool City Council	14,500	10,080	-	24,580	11,248
	Mental Health	-	11,980	-	11,980	-
	MPAC	2,000	-	-	2,000	2,600
	LCVS	15,000	2,000	-	17,000	10,000
	Tudor Trust	200	20,000	-	20,200	22,000
	Other	2,300	-	-	2,300	107,398
		<u>40,770</u>	<u>80,480</u>	<u>-</u>	<u>121,250</u>	<u>231,125</u>

4	Other trading activities	2022	2022	2022	2022	2021
		Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
	Youth Club	500	-	-	500	11,549
	Other	1,758	-	-	1,758	-
		<u>2,258</u>	<u>-</u>	<u>-</u>	<u>2,258</u>	<u>11,549</u>

5	Investments	2022	2022	2022	2022	2021
		Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
	Bank interest receivable	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Direct Charitable Expenditure £	Support & Governance Costs £	Total £
8 Analysis of expenditure			
Total expenditure in 2021	142,794	52,043	194,837
Total expenditure in 2020	123,812	38,568	162,380
Analysed as follows:	2022	2021	
Direct Charitable Expenditure	£	£	
Activities	30,491	28,100	
Depreciation	17,271	17,531	
Equipment	200	-	
Salaries	70,501	58,957	
Sessional	-	440	
Training	622	-	
Travel	4,170	4,876	
Volunteers	1,685	-	
Utilities	17,854	13,908	
	142,794	123,812	
Support & Governance Costs			
Bank Charges	184	142	
Office Running Costs	1,198	930	
Computer	1,041	-	
Insurance	2,571	2,833	
Professional Fees	457	3,053	
Repairs & Maintenance	17,720	8,711	
Salaries	24,222	20,475	
Telephone	1,137	1,424	
Governance - see below	1,000	1,000	
Other costs	2,513	-	
	52,043	38,568	
Fees for examination of the accounts	2022	2021	
Included in Governance costs	£	£	
Independent examiner's fees	300	300	
Accountancy preparation of accounts	700	700	
	1,000	1,000	

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2021
9 Staff Costs and Employees	£	£
Wages and salaries	84,720	78,537
Social security costs	10,003	895
	<u>94,723</u>	<u>79,432</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was :	2022	2021
Charitable activities	4	4
Administration	1	1
	<u>5</u>	<u>5</u>

10 Net Incoming / (Outgoing) Resources	2022	2021
Net Resources are stated after charging :	£	£
Payroll costs	94,723	79,432
Depreciation	17,271	17,531
Independent Examination fee	300	300
	<u>112,294</u>	<u>97,263</u>

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note

11 Fixed Assets

	Land and Buildings £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2021	788,990	112,946	901,936
Disposals	-	-	-
Additions	-	-	-
At 31 March 2022	<u>788,990</u>	<u>112,946</u>	<u>901,936</u>
Depreciation			
At 1 April 2021	347,408	101,285	448,693
On Disposals	-	-	-
Charge for year	15,780	1,491	17,271
At 31 March 2022	<u>363,188</u>	<u>102,776</u>	<u>465,964</u>
Net Book Value			
At 31 March 2022	425,802	10,170	435,972
At 31 March 2021	441,582	11,661	453,243

The freehold land and buildings is the Ruby Youth Centre at Armill Rd, Liverpool L11. The Trustees believe that its value is not materially different to its carrying value as shown above.

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2021
12 Debtors	£	£
Trade debtors	-	-
Prepayments	3,846	-
	<u>3,846</u>	<u>-</u>
	2022	2021
13 Cash at bank and in hand	£	£
Current Account	187,899	240,349
Petty Cash	-	-
	<u>187,899</u>	<u>240,349</u>
	2022	2021
14 Creditors : amounts falling due within one year	£	£
Trade creditors	-	1,663
HM Revenue & Customs	1,591	618
Accruals	1,000	8,429
	<u>2,591</u>	<u>10,710</u>

CROXTETH GEMS COMMUNITY ASSOCIATION (Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Balance at				Balance at
15 Movement in Funds	31 March 2021	Incoming Resources	Resources Expended	Transfers In / (Out)	31 March 2022
	£	£	£	£	£
Unrestricted Funds					
General Fund	171,331	44,384	(46,938)	-	168,777
Restricted Funds					
Big Lottery	25,719	-	(25,719)	-	-
Children In Need	16,133	-	(16,133)	-	-
HAF	-	36,420	(36,230)	-	190
HMRC Job Retention	-	12,217	(12,217)	-	-
Liverpool City Council	2,934	10,080	(9,225)	-	3,789
LCVS	-	2,000	-	-	2,000
Mental Health	-	11,980	(5,432)	-	6,548
Tudor Trust 1	14,329	20,000	(24,096)	-	10,233
Tudor Trust 2	2,000	-	(2,000)	-	-
	61,115	92,697	(131,052)	-	22,760
Designated Funds					
Ruby Project	443,320	-	(15,780)	-	427,540
Multi-Use Games Area	7,116	-	(1,067)	-	6,049
	450,436	-	(16,847)	-	433,589
Total Funds	682,882	137,081	(194,837)	-	625,126

16 Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021

17 Capital Commitments

The company had no capital commitments at 31 March 2022 (2021: None) either contracted for or authorised by the directors but not contracted for.

18 Contingent Liabilities

The company had the following contingent liability at 31 March 2021:-

As part of the fundraising process for the Ruby Building Project a grant of £250,000 was received from European Regional Development Fund. One of the conditions of this grant is that if the building is used for purposes other than those specified in the application, then some or all of the grant may be repayable at the donor's discretion.

The condition applied until 2021.